

SALES TAX RULES COMMITTEE MEETING AGENDA
THURSDAY, AUGUST 9, 2012
1:30 PM
IDAHO STATE TAX COMMISSION
ROOM 1CR4

GENERAL BUSINESS:

Welcome & Introduction

BEER RULES DISCUSSION:

Rule 013 (Draft 2). Security for Tax Required – Update list of security acceptable instead of a bond in accordance with current Commission policy and procedure

CIGARETTE & TOBACCO PRODUCTS RULES DISCUSSION:

Rule 017 (Draft 2). Security for Tax Required - Update list of security acceptable instead of a bond in accordance with current Commission policy and procedure

WINE RULES DISCUSSION:

Rule 014 (Draft 2). Security for Tax Required - Update list of security acceptable instead of a bond in accordance with current Commission policy and procedure

SALES TAX RULES DISCUSSION:

Rule 037 (Draft 3). Aircraft & Flying Services – Clarify exemption for aircraft used to transport freight and passengers for hire; Address recently enacted legislation exempting sales of repair parts installed into aircraft owned by nonresidents

Rule 024 (Draft 3). Rentals or Leases of Tangible Personal Property

Rule 072 (Draft 4). Application and Payment of Use Tax – Definition of “recent sales price”; Tangible personal property removed from resale inventory

Rule 041 (Draft 2). Food, Meals, or Drinks – Ensure conformity with new exemption for beverages given away as part of a free tasting

Rule 044 (Draft 3). Trade-Ins, Trade-Downs and Barter – Trade-in allowance reduced by the amount of cash received by the customer; Define trade-down

Rule 128 (Draft 4). Certificates For Resale And Other Exemption Claims – Permits no longer issues with “-S” suffix; Resale exemption claims from holders of temporary seller’s permits

Rule 101 (Draft 5). Motor Vehicles And Trailers Used In Interstate Commerce – Conformity with recent legislation that changed the review period for the IRP use tax exemption

ADJOURN

Please contact Shelley Sheridan (208) 334-7544 if you plan to attend or have any questions.